

**The Hong Kong University of Science & Technology
Department of Accounting**

ACCT2200 – Principles of Accounting II

Course Syllabus – L09, L10, L11, Spring 2023

Instructor: Prof. Evgeny Petrov
Office: Room 6015 (LSK Business Building)
Phone: 2358-7563
E-mail: acpetrov@ust.hk

Classes: Room CYT G009A

L09: Tuesday 13:30-14:50, Thursday 13:30-14:50

L10: Tuesday 12:00-13:20, Thursday 12:00-13:20

L11: Tuesday 09:00-10:20, Thursday 09:00-10:20

Instructor office hours: by appointment on Wednesday

Class Website: <http://canvas.ust.hk/>

TA: Mr. Leon Lai
acleon@ust.hk
2358-7582

Course Objectives

Upon the completion of this course, you should be able to:

- Explain the role of managerial accounting information in the decision-making process of business and non-for-profit organizations.
- Apply the analytical and technical skills developed in the accounting classes you have taken to date to prepare accounting records and reports, interpret them, and explain their limitations.
- Discuss the fundamental principles underlying managerial accounting in the context of the tools and techniques that are covered in the course.
- Evaluate available accounting information and provide recommendations with respect to a business decision.

Required Course Materials

- Whitecotton, Libby, Phillips. *Managerial Accounting*, 5th edition (2023), McGraw-Hill.
- PowerPoint slides and other documents on Canvas (<http://canvas.ust.hk/>). Please check Canvas before every class for updates and announcements.

Grading Scheme

<u>Description</u>	<u>Weight</u>
Participation	10%
Exam 1 (closed book, covers Chapters 1-4)	25%
Exam 2 (closed book, covers Chapters 5-7)	25%
<u>Exam 3 (open book, covers Chapters 8-11)</u>	<u>40%</u>
Total	<u>100%</u>

Exams

- No make-up will be given for Exam 1 and Exam 2. If you skip them, the points will be lost unless you have a good justification (e.g., from a doctor). For those who skip Exam 1 or Exam 2 for medical reasons, the weight of this exam will be shifted to the weight of Exam 3.
- You will need a standard calculator for the exams.

Practice Problems

- I provide a set of problems from the textbook for your practice. These problems aim to improve your understanding of the topics. However, they do not count toward your final grade. You are also **strongly** encouraged to do additional practice in preparing for the exams.

Conduct of This Course

- Class Preparation: I recommend reading the appropriate chapter before the class. A very good guide for your self-study is the “demonstration case” at the end of each chapter in the textbook.
- Class Participation: I expect you to be attending the classes and be actively involved in all discussions, including asking and answering questions and participating in the polling. I will take attendance.
- Professionalism: Conducting yourself in a responsible manner in class is important not only for this course but also for your own personal development. Disruptive behaviour during class is not permitted and may lead to a reduction in the participation score.
- Integrity: Students are required to maintain the highest standards of academic integrity. HKUST has zero tolerance for academic misconduct. Cheaters are subject to academic disciplinary action.
- Communication: The best way to receive an answer for your question is it to ask your question in class/after class. You can also use the discussion board on Canvas to ask questions related to course materials or make an appointment and meet with me on Wednesday. The TA and I will check the discussion board regularly. Students are encouraged to reply to other students’ questions on Canvas as part of a supportive learning environment. **I will only answer administrative questions by email. I will not answer questions about the course material by email.**
- Course Schedule: The course schedule is given at the end of this course syllabus.

Date	Chapter	Topic	Practice Problems	Problem Sets
7-Feb	1	Introduction to Managerial Accounting		
9-Feb	1	Introduction to Managerial Accounting	E1-2,4,5,13,15; PA 1-3	
14-Feb	2	Job Order Costing		
16-Feb	2	Job Order Costing	E2-26; PA2-1; PB2-5,8	
21-Feb	3	Process Costing	PB3-1,3,5	
23-Feb	4	Activity-Based Costing		
28-Feb	4	Activity-Based Costing	E4-15,19; PB4-1,2,3,4	
2-Mar	5	Cost Behavior		
7-Mar	no class	EXAM 1 (covers Chapters 1-4, starts at 20:00)		
9-Mar	5	Cost Behavior	PB5-1,2,3,4,5,6,7	
14-Mar	6	Cost-Volume-Profit Analysis		
16-Mar		EXAM 1 review		
21-Mar	6	Cost-Volume-Profit Analysis	PB6-1,2,3,4,5,6	
23-Mar	7	Incremental Analysis for ST Decision Making		
28-Mar	7	Incremental Analysis for ST Decision Making	PB7-1,2,3,4,6	
30-Mar	8	Budgetary Planning		
4-Apr	no class	EXAM 2 (covers Chapters 5-7, starts at 20:00)		
13-Apr	8	Budgetary Planning	PB8-1,2,3,4,5,6	
18-Apr		EXAM 2 review		
20-Apr	9	Standard Costing and Variance Analysis		
25-Apr	9	Standard Costing and Variance Analysis	PB9-1,2,4,5,7	
27-Apr	10	Decentralized Performance Evaluation		
2-May	10	Decentralized Performance Evaluation	PB10-1,2,3,4,5	
4-May	11	Capital Budgeting		
9-May	11	Capital Budgeting	PB11-1,2,3,4	
TBA		EXAM 3 (covers Chapters 8-11)		